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**TRANSMITTAL
FORM**

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Total Number of Pages in This Submission

Application Number	10/591,374
Filing Date	August 31, 2006
First Named Inventor	Mark Franklin Davis
Art Unit	2615
Examiner Name	Douglas Godbold
Attorney Docket Number	DOL11505 US

ENCLOSURES (Check all that apply)

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sheets), cited references (101), Supp. Spec.
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Remarks

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	GALLAGHER & LATHROP		
Signature			
Printed name	Thomas A. Gallagher		
Date	April 28, 2008	Reg. No.	24,815

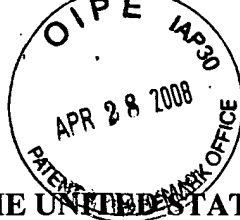
CERTIFICATE OF TRANSMISSION/MAILING

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below:

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This collection of information is required by 37 CFR 1.5. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Mark Franklin Davis

Serial No.: 10/591,374

Examiner:

Filing Date: August 31, 2006

Art Unit: 2615

Title: Multichannel Audio Coding

Conf. No. 8002

April 28, 2008
San Francisco, California

Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

THIRD SUPPLEMENTAL INFORMATION DISCLOSURE STATEMENT

Sir:

Pursuant to the duty of disclosure set forth in 37 CFR § 1.56, Applicant(s) respectfully submit the following information disclosure statement.

At this time applicant identifies a number of copending U.S. non-provisional applications as being related applications and has inserted a "Cross-Reference to Related Applications" in the present application identifying those applications and publications thereof. Applicant is providing copies of the existing PCT and US publications. This "Cross Reference to Related Applications" is provided in an amendment accompanying the Information Disclosure Statement.

With respect to each of the related applications identified in the "Cross-Reference to Related Applications," applicant is disclosing herewith the following and, to the extent required, is submitting a copy of each:

- 1) In each U.S. non-provisional application and patent, each of the Office Actions and responses in the related applications and patents;
- 2) Pending claims in the application if not shown in the most recent response by applicant;
- 3) International Search Reports and Written Opinions in each of the PCT counterparts of the related applications and patents;
- 4) In each foreign counterpart of the related applications and patents, the English-language version of each and every office action issue

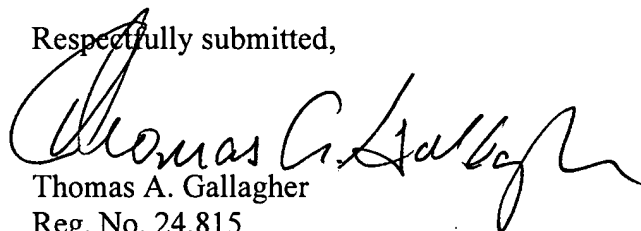
The disclosed references are cited in the attached Form PTO-1449 (8 pages having a total of 70 references). Please note that on each Form PTO-1449 the numbering system is not in chronological order. Instead it follows a separate sequence for each specific related application and how it is presented in this IDS.

The filing of this Information Disclosure Statement shall not be construed as a representation that a search has been made (37 CFR §1.97(g)), admission that the information cited is, or is considered to be material to patentability, or that no other material information exists.

The filing of this Information Disclosure Statement shall not be construed as an admission against interest in any manner. Notice of January 9, 1992, 1135 O.G. 13-25, at 25.

Applicants respectfully request that the Examiner initial the cited references on the enclosed form PTO-1449 and that it be made of record in the application and that a copy of the initialed form

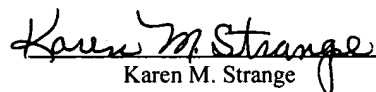
Respectfully submitted,



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I certify that this Information Disclosure Statement and any enclosed materials are being deposited with the United States Postal Service on April 28 2008 as "Express Mail," mailing label EM 871658115 US, in an envelope addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.


Karen M. Strange

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Mark Franklin Davis

Serial No.: 10/591,374

Filing Date: August 31, 2006

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Conf. No. 8002

Examiner: Douglas Godbold

Art Unit: 2615

April 28, 2008
San Francisco, California

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Alexandria, VA 22313-1450

SUPPLEMENTAL SPECIFICATION AMENDMENT

Sir:

Applicant desires to identify a number of copending U.S. non-provisional applications as being related applications and as such has inserted a "Cross-Reference to Related Applications" in the present application identifying those applications and publications thereof. Please insert the "Cross-Reference to Related Applications" directly under the title on page 1 and above the heading "Technical Field."

SUPPLEMENTAL SPECIFICATION AMENDMENT begins on page 2.

SUPPLEMENTAL SPECIFICATION AMENDMENTS

Cross-References to Related Applications and Patents

The present application is related to United States Non-Provisional Patent Application S.N. 10/474,387, entitled "High Quality Time-Scaling and Pitch-Scaling of Audio Signals," by Brett Graham Crockett, filed October 7, 2003, published as US 2004/0122662 on June 24, 2004, Attorneys' docket DOL07503 US. The PCT counterpart application was published as WO 02/084645 A2 on October 24, 2002.

The present application is also related to United States Non-Provisional Patent Application S.N. 10/476,347, entitled "Improving Transient Performance of Low Bit Rate Audio Coding Systems by Reducing Pre-Noise," by Brett Graham Crockett, filed October 28, 2003, Attorneys' docket DOL091 US, published as US 2004/0133423 on July 8, 2004, now U.S. Patent 7,313,519. The PCT counterpart application was published as WO 02/093560 on November 21, 2002.

The present application is also related to United States Non-Provisional Patent Application S.N. 10/478,397, entitled "Comparing Audio Using Characterizations Based on Auditory Events," by Brett Graham Crockett and Michael John Smithers, filed November 20, 2003, Attorneys' docket DOL092 US, published as 2004/0172240 on September 2, 2004, now U. S. Patent 7,283,954. The PCT counterpart application was published as WO 02/097790 on December 5, 2002.

The present application is also related to United States Non-Provisional Patent Application S.N. 10/474,398, entitled "Method for Time Aligning Audio Signals using Characterizations Based on Auditory Events," by Brett Graham Crockett and Michael John Smithers, filed November 20, 2003, Attorneys' dockets DOL09201 US, published as US 2004-0148159 on July 29, 2004. The PCT counterpart application was published as WO 02/097791 on December 5, 2002.

The present application is also related to United States Non-Provisional Patent Application S.N.10/478,538, entitled "Segmenting Audio Signals into Auditory Events," by Brett Graham Crockett, filed November 20, 2003, Attorneys' docket DOL098 US, published as US 2004/0165730 on August 26, 2004. The PCT counterpart application was published as WO 02/097792 on December 5, 2002.

The present application is also related to United States Non-Provisional Patent Application S.N.10/911,404, entitled "Method for Combining Audio Signals Using Auditory Scene Analysis,"

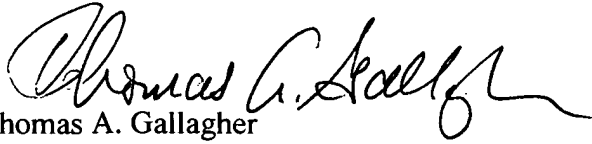
by Michael John Smithers, filed August 3, 2004, Attorneys' docket DOL147, published as US/2006/0029239 on February 9, 2006. The PCT counterpart application was published as WO 2006/019719 on February 23, 2006.

The present application is also related to United States Non-Provisional Patent Application S. N. 11/999,159, entitled "Channel Reconfiguration with Side Information," by Alan Jeffrey Seefeldt, Mark Stuart Vinton and Charles Quito Robinson, filed December 3, 2007, Attorneys' docket DOL16101 US. The PCT counterpart application was published as WO 2006/0132857 on December 14, 2006.

The present application is also related to PCT Application (designating the U.S.) S.N. PCT/2006/028874, entitled "Controlling Spatial Audio Coding Parameters as a Function of Auditory Events," by Alan Jeffrey Seefeldt and Mark Stuart Vinton, filed July 24, 2006, Attorneys' docket DOL16301 PCT. The PCT counterpart application was published as WO 07/016107 on February 8, 2007.

The present application is also related to PCT Application (designating the U.S.), S.N. PCT/2007/008313, entitled "Audio Gain Control Using Specific-Loudness-Based Auditory Event Detection," by Brett Graham Crockett and Alan Jeffrey Seefeldt, filed March 30, 2007, Attorneys' docket DOL186 PCT. The PCT counterpart application was published as WO 2007/127023 on November 8, 2007.

Respectfully submitted,



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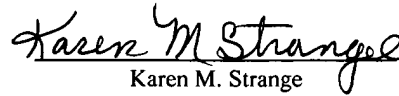
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Karen M. Strange